

ITG News



Keeping First Nations Informed

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Message from the Director

We recently published the results from our fifth annual Customer Satisfaction Survey, and a summary is included in an article in this issue of ITG News. One of the questions posed in the survey seeks tribal input on our role in helping address the individual tax issues faced by tribal members. It has always been cited as an area where we need to improve.

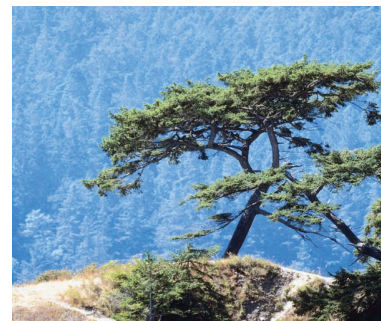
One of the difficulties we face in helping address member issues is that we have no authority over individual federal tax issues. Individual tax matters are assigned to our Wage and Investment Division or our Small Business/Self-Employed Division. Thus, our role is somewhat limited, but we continue to make efforts to raise issues within the Service and to assist tribal members with information they need to be fully compliant with federal tax requirements. We have also forged a relationship with the Taxpayer Advocate Service that is designed to elevate systemic problems that are adversely impacting tribal members.

One current example of both the problems we all face and the steps we are taking to assist on tribal member issues involves notices that were being issued to tribal members proposing to assert self employment tax on per capita distributions of net gaming revenues. Although we had developed specific language to describe these distributions on Forms 1040, our campuses were issuing notices that proposed to subject these reported payments to social security through the imposition of self employment tax. This is clearly erroneous. When it was raised to our attention, we took the following steps:

- We contacted the Taxpayer Advocate Service who immediately intervened to correct the computer programming error that was causing the notices to be issued.
- We posted information as the headline on our web site instructing tribes what action to take if tribal members received the erroneous notices.
- We set up internal procedures to collect information from the tribes in regard to the notices and ensure the notices were promptly reversed.

If you have experienced this issue, I apologize on behalf of the Service and I urge you to contact your assigned ITG Specialist so that we can resolve the matter. Although ITG cannot control every contact that originates from the Internal Revenue Service, we are committed to resolving unique problems that affect tribes and tribal members.

Christie Jacobs



....ITG is committed to resolving unique issues affecting tribes and tribal members....

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Federal Tax Calendar for First Quarter 2008

January 2008

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3 * Make a deposit for 12/26-12/28	4 * Make a deposit for 12/29-1/1	5
6	7	8	9 Make a deposit for 1/2-1/4	10 Employees report December tip income to employers if \$20 or more	11 * Make a deposit for 1/5-1/8	12
13	14	15 ** Make a deposit for December if under the monthly deposit rule	16 * Make a deposit for 1/9-1/11	17	18 * Make a deposit for 1/12-1/15	19
20	21	22	23	24 * Make a deposit for 1/16-1/18	25 * Make a deposit for 1/19-1/22	26
27	28	29	30 * Make a deposit for 1/23-1/25	31		

February 2008

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 * Make a deposit for 1/26-1/29	2
3	4	5	6 * Make a deposit for 1/30-2/1	7	8 * Make a deposit for 2/2-2/5	9
10	11 Employees report January tip income to employers if \$20 or more	12	13 * Make a deposit for 2/6-2/8	14	15 * Make a deposit for 2/9-2/12 ** Make a deposit for January if under the monthly deposit rule	16
17	18	19	20	21 * Make a deposit for 2/13-2/15	22 * Make a deposit for 2/16-2/19	23
24	25	26	27 * Make a deposit for 2/20-2/22	28	29 * Make a deposit for 2/23-2/26	<div>File W-2s with SSA and 1099s with IRS by February 29th.</div>

* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

**= Make a Monthly Deposit if you qualify under that rule.

2

NOTE: Deposits made through EFTPS must be initiated at least one day prior to the due dates listed above in order to be timely.



March 2008

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5 * Make a deposit for 2/27-2/29	6	7 * Make a deposit for 3/1-3/4	8
9	10 Employees report February tip income to employers if \$20 or more	11	12 * Make a deposit for 3/5-3/7	13	14 * Make a deposit for 3/8-3/11	15
16	17 ** Make a deposit for February if under the monthly deposit rule	18	19 * Make a deposit for 3/12-3/14	20	21 * Make a deposit for 3/15-3/18	22
23	24	25	26 * Make a deposit for 3/19-3/21	27	28 * Make a deposit for 3/22-3/25	29
30	31					

* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

**= Make a Monthly Deposit if you qualify under that rule.

NOTE: Deposits made through EFTPS must be initiated at least one day prior to the due dates listed above in order to be timely.

Return Filing Dates

January 2nd

- > File Form 730 and pay the tax on applicable wagers accepted during November 2007.

January 31st

- > File Form 941 for the 4th quarter of 2007. If all deposits are paid on time and in full, file by February 11th.
- > If pre-qualified for simplified payroll filing, file Form 944. If all deposits are fully paid on time, file by February 11th.
- > File Form 940 for 2007 if liable for Federal Unemployment Tax (not participating or current with state unemployment tax). If all deposits are paid on time and in full, file by February 11th.
- > File Form 730 and pay the tax on applicable wagers accepted during December.
- > File Form 945 for 2007. If all deposits are paid on time and in full, file by February 11th.
- > File Form 943 for 2007 (agricultural entities). If all deposits are paid on time and in full, file by February 11th.

February 28th

- > File information returns for all payments reported to recipients on Forms 1099, 1098, 5498, and W-2G, using Form 1096 as a transmittal. If filing these forms electronically, file by March 31st.

February 29th

- > File Form W-3, along with copy A of Forms W-2 you issued for 2007. File by March 31st if filing electronically.
- > File Form 730 and pay the tax on applicable wagers accepted during January.
- > File Form 8027 if you are a large food and beverage establishment. File by March 31st if filing electronically.

March 31st

- > File Form 730 and pay the tax on applicable wagers accepted during February.



Customer Satisfaction Survey Results Published

The Office of Indian Tribal Governments recently completed its fifth annual customer survey. The survey gave us feedback from our customers that allows us to measure customer satisfaction with our products and services and determine areas where we need to effect operational changes.

We want to thank everyone who participated. We received 175 responses, which was slightly less than the prior year survey response rate. We are pleased that the overall level of satisfaction rose from 76% to 77%, but there were a number of issues surfaced where we are undertaking actions to address concerns raised in the survey. This includes, but is not limited to:

- Continuing to develop specific materials for tribal members and tribal employees which explain tax issues that affect them
- Further studying the causes of dissatisfaction in the Southwest and Pacific Northwest
- Increasing education and outreach efforts with the Navajo Chapters
- Monitoring work processes to improve responsiveness to tribal inquiries by ITG staff
- Improving the clarity of examination letters, communicating future actions that might mitigate problems found during examinations, and improving the timeliness of actions taken by ITG during examinations

This is the first survey where we have asked specific questions in regard to Compliance Checks and Examination interactions with ITG. Since examinations represent a significant percentage of the work done by ITG, we will focus extra efforts in regard to that specific feedback.

Past analysis of the ITG customer base revealed similarities between the Alaska Native Villages and the Navajo Chapters. Both segments tend to be remotely located, have smaller government structures, few large business or gaming operations, and meager staff resources. It has been difficult to determine the needs and/or effect lasting solutions for these particular customers. In the past year, ITG implemented several initiatives in Alaska to increase our visibility and impact among the tribal villages. These improvements included purchasing copies of the tax/accounting software used by the villages to increase ITG understanding of reporting issues/problems arising from this software, adding a regional location code to the database so that work can be assigned geographically to minimize repeated travel to remote locations, and attending large state-run events for the Native Villages to distribute job-aids and information. In addition, ITG organized and conducted major payroll and information reporting educational seminars for tribal employees. The survey shows the positive results of these efforts. The customers in Alaska are now showing satisfaction rates comparable to the rest of the United States, while the Navajo Chapters are still reflecting much lower satisfaction. ITG will seek to apply best practices used in Alaska in a focused effort to better assist the Navajo Chapters.

In addition to the overall measures, we also looked at satisfaction by geographic area and by common themes within the survey. The table on the following page shows that analysis, and compares the responses this year with the survey responses from the prior year.

A more complete report on the survey is posted to our web site at www.irs.gov/tribes. We look forward to input at the ongoing Consultation Listening meetings to further assist in determining improvement opportunities. Future issues of ITG News will detail operational changes that we effect in response to the survey feedback.



Customer Satisfaction Survey Scores- by ITG Area

	Eastern		North Central		Southwest		Western		Pacific Northwest		Alaska	
	FY 2006	FY 2007	FY 2006	FY 2007	FY 2006	FY 2007	FY 2006	FY 2007	FY 2006	FY 2007	FY 2006	FY 2007
Burden/ Delivery of Information												
Satisfied	83%	85%	72%	71%	56%	58%	76%	83%	82%	55%	57%	71%
Neutral	9%	11%	21%	16%	26%	18%	16%	10%	15%	40%	29%	19%
Dissatis- fied	8%	4%	7%	13%	18%	23%	8%	7%	3%	5%	14%	10%
Collaborate												
Satisfied	72%	72%	58%	65%	60%	57%	71%	68%	48%	39%	42%	62%
Neutral	20%	24%	36%	24%	25%	24%	20%	18%	40%	48%	43%	29%
Dissatis- fied	8%	4%	6%	11%	15%	19%	8%	14%	12%	12%	15%	8%
Recognition												
Satisfied	82%	84%	72%	70%	69%	59%	84%	77%	73%	50%	52%	69%
Neutral	11%	14%	22%	23%	20%	34%	10%	13%	23%	36%	38%	24%
Dissatis- fied	8%	2%	5%	7%	11%	6%	5%	9%	4%	14%	10%	7%
Protocol/ Horizontal Equity												
Satisfied	88%	82%	71%	90%	69%	66%	79%	83%	66%	57%	57%	72%
Neutral	6%	14%	25%	9%	25%	27%	17%	12%	26%	31%	36%	23%
Dissatis- fied	5%	5%	4%	1%	6%	7%	3%	5%	8%	12%	8%	5%
Accuracy/ Timeliness/ Honesty												
Satisfied	73%	69%	49%	65%	55%	51%	72%	74%	63%	47%	48%	61%
Neutral	21%	25%	40%	27%	28%	33%	24%	10%	31%	41%	40%	32%
Dissatis- fied	6%	6%	11%	8%	18%	16%	4%	16%	6%	13%	12%	8%
Overall Satisfaction												
Satisfied	88%	90%	78%	76%	73%	59%	86%	86%	85%	56%	59%	75%
Neutral	4%	10%	22%	12%	15%	32%	8%	5%	8%	33%	33%	23%
Dissatis- fied	8%	0%	0%	12%	12%	9%	5%	8%	8%	11%	8%	2%
Compliance Action - Overall Satisfaction												
Satisfied		67%		80%		86%		78%		43%		70%
Neutral		17%		7%		0%		9%		33%		22%
Dissatis- fied		17%		13%		14%		13%		24%		7%
Compliance Action - Initial Meeting												
Satisfied		78%		95%		92%		90%		71%		87%
Neutral		10%		3%		8%		1%		25%		12%
Dissatis- fied		13%		3%		0%		8%		4%		0%
Compliance Action - Subsequent Interactions												
Satisfied		74%		70%		80%		84%		56%		89%
Neutral		17%		13%		0%		4%		36%		11%
Dissatis- fied		9%		17%		20%		13%		8%		0%
Compliance Action - Final Resolution												
Satisfied		68%		67%		67%		92%		43%		71%
Neutral		12%		25%		7%		8%		43%		19%
Dissatis- fied		20%		8%		27%		0%		14%		10%



Four Convicted for Conspiracy, Tax Evasion, and Theft from the Kickapoo Traditional Tribe of Texas

In mid-October, a federal jury convicted Kickapoo Traditional Tribe of Texas gaming representative Isidro Garza, Jr., his son, former State Representative Timeteo Garza and Kickapoo Lucky Eagle Casino manager Arthur Lee Martin for scheming to steal over \$2 million from the casino as well as the tribe itself. Isidro's wife, Martha Garza, was convicted along with her husband and son of tax evasion and a related conspiracy charge.

In all, the jury convicted:

- Isidro Garza, Jr., of one count of conspiracy to commit theft from an Indian tribal organization and by officers and employees of Gaming Establishments on Indian lands, two substantive counts of theft from an Indian tribal organization, five substantive counts of theft by officers and employees of Gaming Establishments on Indian lands, one count of conspiracy to defraud the Internal Revenue Service, and four counts of tax evasion. As a result, Isidro Garza faces up to 55 years in federal prison.
- Martha Garza of one count of conspiracy to defraud the Internal Revenue Service plus four counts of tax evasion. As a result, Martha Garza faces up to 25 years in federal prison.
- Timeteo Garza of one count of conspiracy to commit theft from an Indian tribal organization and by officers and employees of Gaming Establishments on Indian lands, two counts of theft by officers and employees of Gaming Establishments on Indian lands, and one count of conspiracy to defraud the Internal Revenue Service. As a result, Timeteo Garza faces up to 20 years in federal prison.
- Arthur Lee Martin of one count of conspiracy to commit theft from an Indian tribal organization and by officers and employees of Gaming Establishments on Indian lands, and two counts of theft by officers and employees of Gaming Establishments on Indian lands. As a result, Martin faces up to 15 years in federal prison.

The jury found that between February 13, 1998, and October 28, 2002 the defendants misused tribal credit cards, took cash directly from the casino cash cage, and had checks from tribal and casino accounts written to pay for personal expenses.

On May 17, 2007, Raul Garza, Sr., former chairman of the Kickapoo Traditional Tribe of Texas, was sentenced to three years in federal prison and ordered to pay more than \$2 million restitution for his role in the scheme.

ITG was instrumental in bringing this case forward for prosecution, and we remain committed to helping protect tribal assets for the benefit of tribal members by identifying financial abuses. We are pleased to partner with tribes in this regard, and although the outcomes can have short-term pain, the long term effect should make a clear statement that neither tribes nor the federal government will knowingly permit individuals to use tribal assets for their personal gain.

Reporting Abuses/Schemes

We continue to work with tribes and tribal officials to address financial abuses and schemes being promoted in Indian country. Working together can help ensure the integrity of tribal finances and eliminate the threats posed by individuals with schemes that appear "too good to be true" and often are.

If you are aware of financial impropriety or of a promoter advocating a scheme that appears highly suspect, you can contact the ITG Abuse Detection and Prevention Team at (716) 686-4860 or via e-mail at tege.itg.schemes@irs.gov



2008 Standard Mileage Rate

Beginning January 1, 2008, the standard mileage rates for the use of a car (including vans, pickups or panel trucks) will be:

- * 50.5 cents per mile for business miles driven;
- * 19 cents per mile driven for medical or moving purposes; and
- * 14 cents per mile driven in service of charitable organizations.

These mileage rates are important to employers, such as Tribes, since the rates can be used to calculate reimbursements to employees who incur mileage on behalf of their employer under an Accountable Plan.

The new rate for business miles compares to a rate of 48.5 cents per mile for 2007. The new rate for medical and moving purposes compares to 20 cents in 2007. The rate for miles driven in service of charitable organizations has remained the same. The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile.

Certain Payments to Disabled Veterans Ruled Tax-Free; Some May Be Due Refunds

Payments under the Department of Veterans Affairs (VA) Compensated Work Therapy (CWT) program are no longer taxable and disabled veterans who paid tax on these benefits in the past three years can now claim refunds.

Recipients of CWT payments will no longer receive a Form 1099 from the Department of Veterans Affairs. Disabled veterans who paid tax on these benefits in tax-years 2004, 2005 or 2006 can claim a refund by filing an amended return using IRS Form 1040X. According to the VA, more than 19,000 veterans received CWT in Fiscal Year 2007.

The IRS agreed with a U.S. Tax Court decision issued earlier this year, which held that CWT payments are tax-free veterans' benefits. In so doing, the agency reversed a 1965 ruling which held that these payments were taxable and required the VA to issue 1099 forms to payment recipients.

According to the VA, the CWT program provides assistance to veterans unable to work and support themselves. Under the program, the VA contracts with private industry and the public sector for work by veterans, who learn new job skills, re-learn successful work habits and regain a sense of self-esteem and self-worth.

Employee Tip Income Program Questions

ITG has a full-time Tip Coordinator to assist you with any questions about tip reporting agreements. If you are interested in securing a Tip Agreement, have questions concerning your existing agreement, or have received a notice about tip reporting responsibilities that is unclear, please contact Suzanne Perry at (602) 207-8254.



How to Avoid an “Averaged” Failure-To-Deposit Penalty

IRS may assess an “averaged” failure-to-deposit (FTD) penalty of 2% to 10% if you are a monthly schedule depositor and did not properly complete the monthly liability section (Part 2) of Form 941 when your total adjusted tax liability shown on Form 941 exceeded \$2,500.

IRS may also assess an “averaged” FTD penalty of 2% to 10% if you are a semiweekly schedule depositor and your total adjusted tax liability shown on Form 941 exceeded \$2,500 and you:

1. Completed the monthly liability section of Form 941 instead of Schedule B (Form 941),
2. Failed to attach a properly completed Schedule B (Form 941), or
3. Improperly completed Schedule B (Form 941) by, for example, entering tax deposits instead of tax liabilities in the numbered spaces.

The average FTD penalty is computed by taking your total adjusted tax liability shown on Form 941 and distributing it equally throughout the tax period. As a result, your deposits and payments may not be counted as timely because the actual dates of your tax liabilities cannot be accurately determined.

An “averaged” FTD penalty can be avoided by reviewing your return prior to filing it. Follow these steps before submitting your Form 941:

- * If you are a monthly schedule depositor, report your tax liabilities (not your deposits) in the monthly liability section (Part 2) shown on Form 941.
- * If you are a semiweekly schedule depositor, report your tax liabilities (not your deposits) on Schedule B (Form 941) in the lines that represent the dates your employees were paid. Verify that your total liability on the bottom of Schedule B (Form 941) equals your total adjusted tax liability shown on Line 10 of Form 941.
- * Do not show negative amounts in the monthly liability section Schedule B (Form 941). If your prior period correction results in a decrease to your tax liability, reduce your liability for the day that you discovered the error by the tax decrease resulting from the error, but not below zero. Apply any remaining decrease to subsequent liabilities.

Self-Assess Your Federal Tax Compliance Risks

Tribal entities can now self-assess their federal tax compliance and work with ITG to address any problems they uncover. Entities electing to participate receive a fillable template from ITG and are provided with the name of a local ITG Specialist who will serve as their resource during the process.

Information on the program, as well as an on-line request form, are available through the “Enhancing Federal Tax Compliance” link on the right-hand side of the ITG web site landing page at www.irs.gov/tribes, or you can make an inquiry about the program via e-mail to tege.itg.tefac@irs.gov



IRS Trains Volunteer Income Tax Preparer Instructors

The IRS recently held two training sessions about taxable and non-taxable income to individual Tribal members. The training was held in Boise, Idaho and Portland, Oregon. The one hour sessions were offered to AARP Tax-Aide Volunteer Instructors from Idaho, Oregon and southwest Washington. The information was provided so the volunteer instructors could go back and teach their tax preparation volunteers how to handle tax issues for Tribal members when filing electronic tax returns. Around 40 volunteers attended the training in Boise, led by IRS Stakeholder Partnerships, Education and Communication Tax Consultant, Kim Boyack, while another 50 attended the Portland session led by Indian Tribal Governments Agent, Michael Fehrenbacher.

Feedback from the participants was very favorable with lots of questions and answers throughout the sessions. Issues covered included the taxability and reporting of Per Capita payments, Tribal Council stipends, wages and tips, and non-employee compensation. Also covered were issues of non-taxable income from fishing - related activities under Internal Revenue Code section 7873 and possible non-taxable income from individually allotted lands, held in trust for the tribal members.

Take Advantage of Social Security's W-2 and W-2c Online Services

W-2 Online

For several years now, the Social Security Administration has offered an Online Business Services suite of wage reporting services. In 2002 it introduced the W-2 Online and in 2006 added W-2c Online. Both Online suites include support services.

Saving and Resuming W-2 Online Reports

W-2 Online only allows you to save W-2s that you have been working on for up to 90 days. Social Security will delete any saved reports that you do not submit or update within 90 days. Deleted W-2s in Business Services Online (BSO) cannot be retrieved. Saving your W-2s is not the same as submitting them to Social Security.

So, if you started on your W-2s early and saved them, remember to return to BSO and submit any saved W-2s before the 90 days have passed, or they will be deleted.

For more information visit www.socialsecurity.gov/employer/bsohbnew.htm

Try W-2c Online!

Dislike those dreaded paper W-2cs? Make your corrections online. Social Security's W-2c Online will allow you to create, print and submit Forms W-2c directly over the Internet. Plus, W-2c Online is just as user-friendly as SSA's other options in their suite of electronic services. Even if you file your wage reports using methods other than electronic filing, you may still use W-2c Online to make corrections to those wage reports. Best of all--it's FREE!

Visit www.socialsecurity.gov/employer, and choose "How to File." Try it for yourself!



Form 1099-MISC: Reporting Payments to Non-Employees

If a worker is not your employee, you are not liable for filing Form W-2 or any employment tax returns with respect to that payee. However, in most cases, you are required to issue and file information returns, such as **Form 1099-MISC**, *Miscellaneous Income*, for amounts you pay in non-employee compensation.

What types of payments require me to issue Form 1099-MISC? You must issue **Form 1099-MISC** for each person to whom you have paid, in the course of tribal government business, at least \$600 as compensation for services. The form is also required to report rents, prizes and awards, medical and health care payments, and attorney fees or gross proceeds to an attorney.

Examples of SERVICES normally requiring a Form 1099 MISC (if the business is not a corporation):
You should secure a taxpayer identification number from recipients **prior to** making any reportable payments. You can use **Form W-9**, *Request for Taxpayer Identification Number and Certification*, for this purpose. See article on page 6 for further information on Form W-9.

Which payees should I issue Form 1099-MISC? You are required to report payments to individuals, partnerships, estates, trusts, legal and medical service providers. If someone declares that they are a Limited Liability Company (LLC), you would issue them a Form 1099 unless they declare "corporation" as their tax classification. If a LLC does not provide their tax classification, you should issue them a Form 1099.

Are some payees exempt from the reporting requirements?

State, local, and tribal governments are not required to issue Form 1099-MISC for payments to:

- Tax-exempt organizations and governments
- Vendors for merchandise, freight, storage, and similar items (**but** payments to vendors for **services are reportable**)
- Corporations (**other than** attorney fees, medical and health care payments)
- Rent to real estate agents
- Recipients of scholarships
- Recipients of difficulty-of-care payments

When is Form 1099-MISC due? Make recipient copy available by January 31st of the year following the payment(s). You must send copies to IRS by February 28th. However, if you file electronically, the due date is March 31st. Penalties apply for late filing.

What if Form 1099-MISC is not issued or is not correct? You may be subject to penalties for failure to file information returns or to furnish them to the recipients. Tribal government entities are not exempt from these penalties. In addition, if you fail to obtain a correct taxpayer identification number from the recipient, you will be required to withhold 28% from future payments. If you fail to backup withhold when required, you will be liable for the tax.

Under what circumstances do I issue Form 1099-MISC to an employee? If someone meets the tests to be your employee, all compensation, benefits, reimbursements, etc., paid in the course of that work should be reported on Form W-2 and are subject to withholding. Only services as an independent contractor that are completely separate from employment would be reported on Form 1099-MISC. All compensation to a worker who is your employee under the common-law rules should be reported on Form W-2.

See [Instructions for Forms 1099, 1098, 5498, and W-2G](#), available at www.irs.gov, for further information.



Revised Form W-9 and LLCs

Form W-9 is used by persons required to file information returns with the IRS to get the payee's correct name and Taxpayer Identification Number (TIN). For individuals, the TIN is generally a social security number (SSN). For business, the TIN is generally an Employer Identification Number (EIN).

A new revision (Oct 2007) of Form W-9 *Request for Taxpayer Identification Number and Certification* is shown below. Please note that the boxes for entity types has been expanded. The form now requires a Limited Liability Company (LLC) to designate whether they are 1) a disregarded entity, 2) a corporation, or 3) a partnership.

An LLC is a relatively new entity created by state statute. The IRS did not create a new tax classification for the LLC when it was created by the states; instead IRS uses the tax entity classifications it has always had for business taxpayers: sole proprietor (disregarded entity), corporation, or partnership. An LLC is always classified by the IRS as one of these types of taxable entities. A single member LLC that is a "disregarded entity" does not need an EIN and should use the name and taxpayer identification number (TIN) of the single member owner for federal tax purposes.

Form 1099 and LLC. If the completed Form W-9 returned from an LLC has declared that they are a "disregarded entity," when you complete their Form 1099, you must show the owner's name on the first name line. On the second name line, you may enter the LLC's name. Use the owner's TIN. Do not enter the disregarded entity's EIN when you complete their Form 1099.

Form W-9 (Rev. October 2007) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification	Give form to the requester. Do not send to the IRS.			
Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)				
	Business name, if different from above				
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ----- <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶				
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)			
	City, state, and ZIP code				
	List account number(s) here (optional)				
Part I Taxpayer Identification Number (TIN)					
Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3. Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Social security number</td> </tr> <tr> <td style="text-align: center;">or</td> </tr> <tr> <td style="text-align: center;">Employer identification number</td> </tr> </table>			Social security number	or	Employer identification number
Social security number					
or					
Employer identification number					
Part II Certification					
Under penalties of perjury, I certify that:					
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. citizen or other U.S. person (defined below).					
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.					
Sign Here	Signature of U.S. person ▶	Date ▶			



Tax News For You!

Individual Tribal Member Information

Make Filing Your Return a Less Taxing Experience This Year

Beginning February 1 there will be tax preparation sites in your community that will prepare your return for you for FREE. To find a site close to you call IRS at 800.829.1040. IRS Certified Volunteers will make sure you get the tax credits you deserve like the Earned Income Tax Credit and the Child Tax Credit. You may qualify for these credits even if you owe no taxes!

You may be able to take advantage of the IRS FREE FILE Program. FREE FILE allows you to prepare and e-file your return for free online if your income is \$54,000 or less. To learn more go to www.irs.gov.

You will need the following information to prepare your tax return or have your return prepared:

- ❖ A copy of last year's tax return
- ❖ Personal identification (driver's license, Social Security card or Individual Taxpayer Identification Number) for you and your spouse, if applicable, showing the SSN(s) or ITIN(s)
- ❖ The Social Security or Individual Taxpayer Identification Numbers for your dependents, if applicable

Income

- ❖ W-2s from all of your employers
- ❖ Forms 1099-INT showing interest paid to you throughout the year.
- ❖ Form 1099-G showing any refund, credit or offset of state and local taxes.
- ❖ All receipts pertaining to your small business
- ❖ Forms 1099-DIV, 1099-R
- ❖ Unemployment Compensation
- ❖ Social Security benefits
- ❖ Other Income

Deductions such as:

- ❖ Medical and Dental expenses
- ❖ Receipts from taxes you paid such as state and local taxes, real estate taxes, personal property taxes.
- ❖ Form 1098 for home mortgage interest and points
- ❖ Receipts for charitable contributions and gifts
- ❖ Casualty and theft losses
- ❖ Job expenses
- ❖ Education costs

To get your refund faster, choose Direct Deposit. You will need the Routing Transit Number and your Depositor Account Number from your checking, savings, or retirement account.

Don't be overwhelmed; this list is just to help you get prepared and is not all-inclusive. If you have any questions about any of these items, call IRS at 800.829.1040.



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Telephone, Internet, & Mailing Address

- **Call: Customer Account Services** toll free **877-829-5500**
- **Visit: Indian Tribal Governments** Web site at **www.irs.gov/tribes**
- **Write: Internal Revenue Service**

Indian Tribal Governments SE:T:GE:ITG

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